

ABSTRACT OF THE DISCLOSURE

The following fluorine-containing compound is presented which is capable of providing dry soil resistance when incorporated to a water and oil repellent.

- 5  $R^{f1}R^2OCOCH_2CHR^1COOR^3R^{f2}$  (wherein each of  $R^{f1}$  and  $R^{f2}$  which are independent of each other, is a  $C_{3-22}$  polyfluoroalkyl group,  $R^1$  is a hydrogen atom or a  $C_{1-10}$  alkyl group, and each of  $R^2$  and  $R^3$  which are independent of each other, is a  $C_{1-4}$  alkylene group, etc.).

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